

RECORDATION NO 28605 FILED

JAN 19 '10

9-00 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

January 18, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Contract 3-9675 Rider 549

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: The Proctor & Gamble Manufacturing Company  
5299 Spring Grove  
Ivorydale Technical Center  
Cincinnati, OH 45217]

Section Chief  
January 18, 2010  
Page 2

A description of the railroad equipment covered by the enclosed document is:

39 railcars: SHPX 043224 - SHPX 043262.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

JAN 1 9 '10

9-00 AM

**MEMORANDUM OF LEASE**

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to The Procter and Gamble Manufacturing Company, a Ohio Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

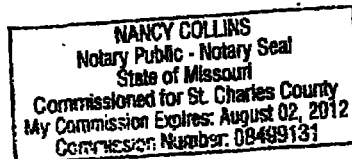
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.


AMERICAN RAILCAR LEASING LLC

By:   
Name: Brian Evdo  
Title: VP – Business Development

STATE OF MISSOURI                    )  
  ) ss.:  
COUNTY OF ST. CHARLES         )

On this 21<sup>st</sup> day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public

My commission expires on 8/2/2012

## Schedule A

### Equipment

#### Procter & Gamble Manufacturing Co.

Contract 3-9675 rider 549 *add 1/10/05*

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	043224
	Hopper	SHPX	043225
	Hopper	SHPX	043226
	Hopper	SHPX	043227
	Hopper	SHPX	043228
	Hopper	SHPX	043229
	Hopper	SHPX	043230
	Hopper	SHPX	043231
	Hopper	SHPX	043232
	Hopper	SHPX	043233
	Hopper	SHPX	043234
	Hopper	SHPX	043235
	Hopper	SHPX	043236
	Hopper	SHPX	043237
	Hopper	SHPX	043238
	Hopper	SHPX	043239
	Hopper	SHPX	043240
	Hopper	SHPX	043241
	Hopper	SHPX	043242
	Hopper	SHPX	043243
	Hopper	SHPX	043244
	Hopper	SHPX	043245
	Hopper	SHPX	043246
	Hopper	SHPX	043247
	Hopper	SHPX	043248
	Hopper	SHPX	043249
	Hopper	SHPX	043250
	Hopper	SHPX	043251
	Hopper	SHPX	043252
	Hopper	SHPX	043253
	Hopper	SHPX	043254
	Hopper	SHPX	043255
	Hopper	SHPX	043256
	Hopper	SHPX	043257

## Schedule A

### Equipment

#### Procter & Gamble Manufacturing Co.

Contract 3-9675 rider 549

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	043258
	Hopper	SHPX	043259
	Hopper	SHPX	043260
	Hopper	SHPX	043261
	Hopper	SHPX	043262

39

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

1/19/2010



\_\_\_\_\_  
Robert W. Alvord